Filed 02/04/2008

## UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

DENNIS C. KELLY,

Plaintiffs.

VS

HANDY & HARMAN, WHX CORPORATION, HANDY & HARMAN SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN, HANDY & HARMAN EXECUTIVE POST-RETIREMENT LIFE INSURANCE PROGRAM, HANDY & HARMAN PENSION PLAN/WHX PENSION PLAN, HANDY & HARMAN LONG-TERM INCENTIVE PLAN, INCENTIVE AND NON-QUALIFIED STOCK OPTION PLAN, AND THE HANDY & HARMAN POST-RETIREMENT MEDICAL PLAN.

Defendants.

CIVIL ACTION NO. 08CV00163 (KMK)

STIPULATION , ORDER EXTENDING TIME

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It is hereby stipulated between the attorneys for the parties in the above-captioned matter that the Defendants' time to serve its answer or otherwise respond to the Complaint is extended to February 18, 2008.

Dated: New York, New York January 29, 2008

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J. 2/4/08 Clated

ORDERED